

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u> NORA SPRINGS </u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16203400500000</div> <div>CITY OF NORA SPRINGS</div> <div>45 NORTH HAWKEYE AVE PO BOX 336</div> <div>NORA SPRINGS, IA 50458</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		444,785		444,785	441,086
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		444,785		444,785	441,086
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		143,647	0	143,647	136,621
Licenses and permits		1,267	0	1,267	1,450
Use of money and property		6,333	0	6,333	2,800
Intergovernmental		1,359,439	150,224	1,509,663	1,869,234
Charges for fees and service		107,267	492,507	599,774	568,810
Special assessments		0	0	0	0
Miscellaneous		56,337	2,895	59,232	6,800
Other financing sources		2,728,978	570,119	3,299,097	4,474,159
Total revenues and other sources		4,848,053	1,215,745	6,063,798	7,500,960
Expenditures and Other Financing Uses					
Public safety		185,619	0	185,619	228,913
Public works		306,955	0	306,955	536,977
Health and social services		2,145	0	2,145	5,000
Culture and recreation		132,465	0	132,465	176,424
Community and economic development		330	0	330	11,525
General government		110,822	0	110,822	144,514
Debt service		56,637	0	56,637	56,788
Capital projects		2,310,884	0	2,310,884	3,178,907
Total governmental activities expenditures		3,105,857	0	3,105,857	4,339,048
Business type activities		0	1,061,800	1,061,800	1,652,197
Total ALL expenditures		3,105,857	1,061,800	4,167,657	5,991,245
Other financing uses, including transfers out		2,493,321	523,702	3,017,023	2,965,743
Total ALL expenditures/And other financing uses		5,599,178	1,585,502	7,184,680	8,956,988
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-751,125	-369,757	-1,120,882	-1,456,028
Beginning fund balance July 1, 2015		2,904,265	562,716	3,466,981	3,466,981
Ending fund balance June 30, 2016		2,153,140	192,959	2,346,099	2,010,953
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 60,000	Other long-term debt		\$ 0
Revenue debt		\$ 535,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,991,499
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10-27-2016	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Deborah J. Gaul		→	641	749-5315	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY				<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)							
1	Section A - TAXES											1						
2	Taxes levied on property	323,397	121,388					444,785			444,785	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	323,397	121,388		0	0		444,785		T01	444,785	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	323,397	121,388		0	0	0	444,785			444,785	6						
7	TIF revenues							0		T01	0	7						
	Other city taxes																	
8	Utility tax replacement excise taxes	4,762	1,794					6,556		T15	6,556	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	11,075						11,075		T15	11,075	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax	2,328	877					3,205		T19	3,205	12						
13	Hotel/motel tax							0		T19	0	13						
14	Other local option taxes		122,811					122,811		T09	122,811	14						
15	TOTAL OTHER CITY TAXES	18,165	125,482	0	0	0	0	143,647	0		143,647	15						
16	Section B - LICENSES AND PERMITS	1,267						1,267		T29	1,267	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	3,770	2,213					5,983		U20	5,983	18						
19	Rents and royalties	350						350		U40	350	19						
20	Other miscellaneous use of money and property							0		U20	0	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	4,120	2,213	0	0	0	0	6,333	0		6,333	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants		2,163					2,163	150,224	B89	152,387	27						
28	Community development block grants							0		B50	0	28						
29	Housing and urban development							0		B50	0	29						
30	Public assistance grants							0		B79	0	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	0	2,163	0	0	0	0	2,163	150,224		152,387	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORA SPRINGS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		176,842					176,842		C46	176,842	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,667	8,497			53,234		63,398		C89	63,398	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	7,966	3,001					10,967		C89	10,967	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	9,633	188,340	0	0	53,234	0	251,207	0		251,207	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	15,962						15,962		D89	15,962	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Local grants-Adams Foundation	41,357	500,000			541,250		1,082,607		D89	1,082,607	67
68	Other local grants					7,500		7,500			7,500	68
69								0			0	69
70	Total local grants and reimbursements	57,319	500,000	0	0	548,750	0	1,106,069	0		1,106,069	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,952	690,503	0	0	601,984	0	1,359,439	150,224		1,509,663	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	241,248	A91	241,248	73
74	Sewer							0	251,259	A8Ø	251,259	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	75,062						75,062		A81	75,062	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	31,573						31,573		A61	31,573	100				
101	Animal control charges	100						100		A89	100	101				
102	Other charges - Specify	532						532			532	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	107,267	0	0	0	0	0	107,267	492,507		599,774	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	551				460		1,011		U99	1,011	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	1,029	3,540					4,569		U11	4,569	110				
111	Fines	1,634						1,634		U30	1,634	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	1,027	146					1,173			1,173	113				
114	Aquatic Donations		47,950					47,950			47,950	114				
115	Sewer Refunds							0	2,895		2,895	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	4,241	51,636	0	0	460	0	56,337	2,895		59,232	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	525,409	991,222	0	0	602,444	0	2,119,075	645,626		2,764,701	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	611						611		NR	611	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	281,463	NR	281,463	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	64,244	220,625		56,788	2,383,448		2,725,105	288,656		3,013,761	127				
128	Internal TIF loans and transfers in					3,262		3,262			3,262	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	64,855	220,625	0	56,788	2,386,710	0	2,728,978	570,119		3,299,097	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	590,264	1,211,847	0	56,788	2,989,154	0	4,848,053	1,215,745		6,063,798	132				
133												133				
134	Beginning fund balance July 1, 2015	861,694	2,419,022	218,319	20,813	-615,583		2,904,265	562,716		3,466,981	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,451,958	3,630,869	218,319	77,601	2,373,571	0	7,752,318	1,778,461		9,530,779	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	130,710	38,011					168,721		E62	168,721	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	789						789		E89	789	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	15,209						15,209		E24	15,209	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	600						600		E32	600	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	300						300		E66	300	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	147,608	38,011		0	0	0	185,619			185,619	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	4,484	213,679					218,163		E44	218,163	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		22,718					22,718		E44	22,718	48
49	Traffic control safety — Current operation		2,641					2,641		E44	2,641	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		2					2		E81	2	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	63,273						63,273		E81	63,273	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		158					158		E89	158	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	67,757	239,198		0	0	0	306,955			306,955	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,145						2,145		E32	2,145	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,145	0		0	0	0	2,145			2,145	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF NORA SPRINGS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	57,399	6,993					64,392		E52	64,392	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	500						500		E61	500	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	51,235						51,235		E61	51,235	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	11,356	405					11,761		E61	11,761	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,600						3,600		E03	3,600	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	977						977		E61	977	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	125,067	7,398		0	0	0	132,465			132,465	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	330						330		E29	330	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	330	0	0	0	0	0	330			330	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
159	Section F — GENERAL GOVERNMENT											159				
160	Mayor, council and city manager — Current operation	19,563	390					19,953		E29	19,953	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	24,656	14,578					39,234		E23	39,234	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation	1,399						1,399		E89	1,399	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation	6,655						6,655		E25	6,655	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation	7,640	284					7,924		E31	7,924	168				
169	Purchase of land and equipment							0		G31	0	169				
170	Construction							0		F31	0	170				
171	Tort liability — Current operation	29,420						29,420		E89	29,420	171				
172	Other general government — Current operation		6,237					6,237		E89	6,237	172				
173	Purchase of land and equipment							0		G89	0	173				
174								0			0	174				
175								0			0	175				
176	TOTAL GENERAL GOVERNMENT	89,333	21,489	0	0	0	0	110,822			110,822	176				
177	Section G — DEBT SERVICE				56,637			56,637			56,637	177				
178								0			0	178				
179								0			0	179				
180								0			0	180				
181								0			0	181				
182	TOTAL DEBT SERVICE	0	0	0	56,637	0	0	56,637			56,637	182				
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183				
184	Pool Supplies-Spec. Rev.		16					16			16	184				
185	Aquatic Center, Ped. Bridge, Storm Project					2,310,868		2,310,868			2,310,868	185				
186								0			0	186				
187	Subtotal Regular Capital Projects	0	16		0	2,310,868	0	2,310,884			2,310,884	187				
188	— TIF CAPITAL PROJECTS — Specify										0	188				
189								0			0	189				
190								0			0	190				
191								0			0	191				
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192				
193	TOTAL CAPITAL PROJECTS	0	16	0	0	2,310,868	0	2,310,884			2,310,884	193				
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	432,240	306,112	0	56,637	2,310,868	0	3,105,857			3,105,857	194				
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195				
196												196				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORA SPRINGS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								221,055	E91	221,055	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							840,745	840,745	E80	840,745	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NORA SPRINGS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237				
238	Other business type — Current operation											E89	0	238		
239	Purchase of land and equipment											G89	0	239		
240	Construction											F89	0	240		
241														241		
242	Enterprise Debt Service												0	242		
243	Enterprise Capital Projects												0	243		
244	Enterprise TIF Capital Projects												0	244		
245	Internal service funds — <i>Specify</i>													245		
246													0	246		
247													0	247		
248													0	248		
249													0	249		
250													0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES										1,061,800		1,061,800	251		
252														252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	432,240	306,112	0	56,637	2,310,868	0	3,105,857	1,061,800		4,167,657	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254		
255	Regular transfers out	9,098	2,480,961					2,490,059	523,702		3,013,761	255				
256	Internal TIF loans/repayments and transfers out			3,262				3,262			3,262	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	9,098	2,480,961	3,262	0	0	0	2,493,321	523,702		3,017,023	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	441,338	2,787,073	3,262	56,637	2,310,868	0	5,599,178	1,585,502		7,184,680	259				
260														260		
261	Ending fund balance June 30, 2016:													261		
262	Governmental:													262		
263	Nonspendable	87,841	166,762					254,603			254,603	263				
264	Restricted	922,779	677,034	215,057	20,964	62,703		1,898,537			1,898,537	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned							0			0	267				
268	Total Governmental	1,010,620	843,796	215,057	20,964	62,703	0	2,153,140			2,153,140	268				
269	Proprietary										192,959		192,959	269		
270	Total ending fund balance June 30, 2016	1,010,620	843,796	215,057	20,964	62,703	0	2,153,140	192,959		2,346,099	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,451,958	3,630,869	218,319	77,601	2,373,571	0	7,752,318	1,778,461		9,530,779	271				
272														272		

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF NORA SPRINGS																													
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																							
	Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....										Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$										Purpose Highways..... All other.....										Amount paid to State L44 \$ L89 \$									
Part IV	SALARIES AND WAGES																																							
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																							
	Total salaries and wages paid.....										Amount - Omit cents										Z00 \$ 272,046																			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED																																								
A. Long-term debt																																								
Purpose		Debt outstanding JULY 1, 2015 (a)		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016						Interest paid this year (h)																												
				Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																															
1. Water utility		19U \$ 572,000		29U \$ 39U 37,000		49U \$ 49U		49U \$ 49U 535,000		49U \$ 49U		191 \$ 17,160																												
2. Sewer utility		19U 115,000		29U 39U 55,000		49U 60,000		49U		49U		189 1,138																												
3. Electric utility		19U		29U 39U		49U		49U		49U		192																												
4. Gas utility		19U		29U 39U		49U		49U		49U		193																												
5. Transit-bus		19U		29U 39U		49U		49U		49U		194																												
6. Industrial Revenue		19T 24T		34T				44T		44T		189																												
7. Mortgage revenue		19T 24T		34T				44T		44T		189																												
8. TIF revenue		19U 29U		39U		49U		49U		49U		189																												
9. Other-Specify		19U 29U		39U		49U		49U		49U		189																												
10.		19U 29U		39U		49U		49U		49U		189																												
11.		19U 29U		39U		49U		49U		49U		189																												
12.		19U 29U		39U		49U		49U		49U		189																												
13.		19U 29U		39U		49U		49U		49U		189																												
14.		19U 29U		39U		49U		49U		49U		189																												
Total long-term debt		687,000		0 92,000		60,000		0		535,000		0 18,298																												
B. Short-term debt																																								
Outstanding as of JULY 1, 2015										Amount - Omit cents																														
										61V \$																														
Outstanding as of JUNE 30, 2016										64V \$																														
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																								
Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014										Amount - Omit cents																														
										\$		59,829,979						x .05 = \$		2,991,499																				
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016																																								
Type of asset		Amount - Omit cents																																						
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																		
		\$		\$				2,346,063		2,346,063																														
REMARKS														V98																										